



Property address: [\[Address from data file\]](#)

We hold information that suggests you may have had an interest in the above property from its date of purchase on [\[date of purchase from data file\]](#). The Annual Tax on Enveloped Dwellings (ATED) may be due on your interest in this property.

ATED is an annual tax that has to be paid on residential properties that are valued at more than £500,000. And are owned by a company, partnership or collective investment scheme.

Our records show that you have not sent us an ATED return for the property above from the date you purchased it.

What you need to do

If:

- you have sent us an ATED return, we need to know the ATED reference number you used when you sent the return and the date you sent it
- you are claiming a relief from ATED, you need to send us a Relief Declaration Return
- you have not sent us an ATED return, please send it to us within 30 days from the date of this letter
- you think that you do not need to send us an ATED return, please tell us your reasons why by phoning the number at the top of this letter or by emailing [TBA](#)

If you have an agent acting on your behalf, you will need to fill in and send us form 'ATED1' before we can talk about your details with them. To get this form, go to www.gov.uk/government/publications/annual-tax-on-enveloped-dwellings-ated-1

For information and advice about ATED, go to www.gov.uk and search 'ATED'.

If you have any queries about this letter, please phone the number at the top of this letter.

Help and advice

For information on how we are supporting our customers during the Coronavirus (COVID-19) situation please see the enclosed factsheet'.

Yours faithfully,

HM Revenue and Customs



HM Revenue
& Customs

Important information: Supporting customers during the Coronavirus (COVID-19) situation

The Coronavirus (COVID-19) situation continues to change. We're following government advice and are regularly reviewing our processes. This information sheet tells you what we're doing to support our customers.

If you need more help

If you have any health or personal circumstances that may make it difficult for you to deal with us, please tell us. Our contact details are at the top of the enclosed letter. We'll help you in whatever way we can. For more information about this, go to www.gov.uk and search for 'get help from HMRC if you need extra support'.

Paying tax

We know the Coronavirus (COVID-19) situation has affected many people's personal and business finances. So, we want to help customers work out the best way of paying any tax they owe.

By paying tax you owe, you'll be helping to fund the vital public services that we all rely on. And you'll help the economy recover as quickly as possible.

Paying now will make it easier for you to manage your tax payments in the future. It might also help you manage your cash-flow.

If you can pay now

If you owe tax, and you can pay it now, we recommend that you pay electronically. To find out how to pay, go to www.gov.uk and search for 'paying HMRC'. Then select the type of tax you need to pay and follow the step-by-step instructions.

If you cannot pay now

If you cannot pay tax because of Coronavirus (COVID-19), you may be able to delay some tax payments without having to pay a penalty. You can delay your:

- VAT payments due before 30 June 2020 – you have until 31 March 2021 to pay these
- Self Assessment payment on account due in July 2020 – you have until 31 January 2021 to pay this

For more information, go to www.gov.uk and search for 'if you cannot pay your tax bill on time'.

If you think you'll have problems paying any other tax bills, please tell us as soon as possible. We'll work with you to agree payment arrangements that you can afford. We'll do everything we can to help you.

If you owe us tax from a compliance check, you can talk to us about your payment options. To talk about payment options for any other tax you owe, please phone 0800 024 1222. We have a team of experienced advisers who are here to help.

More time to appeal or ask for a review

Because of the Coronavirus (COVID-19) situation, we're now giving our customers more time to appeal or ask us for a review if they disagree with a decision we've made.

We normally allow 30 days to appeal or ask us for a review. However, we know this might not be long enough at the moment. So, for now, we're giving customers an extra 3 months.

If we send you something that says you can appeal to us or ask for a review:

- within 30 days – you now have 3 months and 30 days
- by a certain date – you now have an extra 3 months after that date

If we send you something that says you can appeal to the tribunal, you would normally have 30 days to do this. If you appeal later than the 30 days, the tribunal will ask us if we object to a late appeal. We will not object if you appeal within 3 months and 30 days.

Reasonable excuse for not meeting a tax obligation

If we're charging penalties because certain tax obligations have not been met, we'll consider whether there was a 'reasonable excuse' for them not being met. A reasonable excuse is something that stopped a person from meeting a tax obligation they had taken reasonable care to meet.

We'll now consider problems caused by the Coronavirus (COVID-19) situation as a reasonable excuse for some tax obligations not being met. For example, not paying or not sending us a return.

For more information about this, go to www.gov.uk and search for 'disagree with a tax decision' and then select 'reasonable excuses'.

More information about Coronavirus (COVID-19) and the financial help available

Millions of customers affected by the Coronavirus (COVID-19) situation have already taken up financial support. For more information on the range of support available, go to www.gov.uk and search for 'Coronavirus COVID-19'. Then select from:

- work and financial support
- businesses and self-employed people

